

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

IN THE MATTER OF:

RESOLUTION NO. 20-447

MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVIES FOR THE GENERAL AND ROAD FUNDS IN 2021

WHEREAS, under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation; and

WHEREAS, RCW 84.55.005(1) defines “inflation” as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent 12-month period by the Bureau of Economic Analysis of the federal Department of Commerce in September of the year before the taxes are payable; and

WHEREAS, “inflation” for September 2020 is 0.398 less than 1 percent and the limit factor would be .602 percent, meaning the taxes levied in Lewis County in 2020 for collection in 2021 would be limited to .602 percent except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines and any increase in the value of state-assessed utility property; and

WHEREAS, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by two out of three Commissioners; and

WHEREAS, the Lewis County Board of County Commissioners (BOCC) has thoroughly reviewed the 2021 budget and determined that due to general maintenance and operation expenses there is a substantial need to set the levy limit at 101 percent.

NOW THEREFORE BE IT RESOLVED the BOCC makes a finding of substantial need under RCW 84.55.0101 and authorizes the use of a limit factor of 101 percent for both General and Road tax levies for 2021 tax collections.

DONE IN OPEN SESSION this ____ day of _____, _____.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

Eric Eisenberg

By: Eric Eisenberg,
Chief Civil Deputy Prosecuting Attorney

Gary Stamper, Chair

ATTEST:

Edna J. Fund, Vice Chair

Rieva Lester,
Clerk of the Lewis County Board of
County Commissioners

Robert C. Jackson, Commissioner